

NPI-CONNECT eNEWS

Sharing Knowledge Globally to Fight HIV/AIDS Locally

Definitions

FFR—Federal Financial Report, also called the SF-425.

FMO—Your funding agency's Financial Management Office.

Obligated amount—The obligated amount is the amount the USG has committed to the project at the time of the award, which may be the full amount of the award or a portion of the award amount. In other words, it is the amount available to your organization to spend on the project at that particular time.

Recipient Share or Cost Share—The portion of project or program costs not covered by USAID. This may be in the form of cash or in-kind contributions. On the SF-425 this is called the recipient share.

Your TA provider can help

- Distinguish among the range of USG forms used for financial reporting and financial management.
- Review your SF-425 for accuracy.
- Send questions or comments to NPI@aed.org or NPI@jsi.com.

References

Federal Financial Report SF-425
Download the form at
http://www.whitehouse.gov/omb/assets/grants_forms/ff_report_fill.pdf

Detailed instructions to fill out Federal Financial Report SF-425
http://www.whitehouse.gov/omb/grants/standard_forms/ffr_instructions.pdf

Topic: Financial Management

SF-425: The New Financial Status Reporting Form

Q. How do I complete the SF-425, and when is it due?

A. Standard Form (SF)-425, also called the Federal Financial Report (FFR), is a new financial reporting form that replaces, and consolidates into a single form, the two most common U.S. Government (USG) financial reports—the Financial Status Report (FSR or SF-269/SF-269A) and the Federal Cash Transaction Report (FCTR or SF-272/SF-272A). This change does not affect the SF-270: NPI grantees must still use the SF-270 to ask the USG for an advance or reimbursement. (See *NPI-Connect eNews* #24.)

To comply with the USG mandate that all agencies adopt the SF-425, **NPI grantees are required to submit the quarterly financial reports as of January 1, 2010 using the SF-425.**

This issue of *NPIConnect eNews* offers tips to help you complete the new form. These tips are not meant to substitute for the USG instructions found online or for guidance provided by your funding agency's Financial Management Office (FMO). Instead, they aim to address some questions first-time users may have when filling out this form.

Filling Out the SF-425

Download a PDF version of the [SF-425](#). Use a separate SF-425 for quarterly reporting for each Cooperative Agreement. Start by filling out the top portion, which asks for basic information about your organization, grant and the period covered in this report.

Top Portion of the SF-425

| | | | | | |
|---|---------|---|--|---|--|
| 1. Federal Agency and Organizational Element to Which Report is Submitted | | 2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment) | | Page 1 of | of pages |
| 3. Recipient Organization (Name and complete address including Zip code) | | | | | |
| 4a. DUNS Number | 4b. EIN | 5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment) | | 6. Report Type <input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annual <input type="checkbox"/> Annual <input type="checkbox"/> Final | 7. Basis of Accounting <input type="checkbox"/> Cash <input type="checkbox"/> Accrual |
| 8. Project/Grant Period From: (Month, Day, Year) | | To: (Month, Day, Year) | | 9. Reporting Period End Date (Month, Day, Year) | |

The numbers in the following list correspond to the numbered blanks on the SF-425.

1. *Federal Agency and Organizational Element to Which Report is Submitted*—USAID or other USG funder.
2. *Federal Grant or Other Identifying Number Assigned by Federal Agency*—Insert your Cooperative Agreement identification number,

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Downloading SF-425

Download a PDF version of SF-425
http://www.whitehouse.gov/omb/assets/grants/forms/ff_report_fill.pdf

In order to take advantage of some of the form's features, including auto-calculations, be sure you have the latest version of Adobe Reader for free at <http://www.adobe.com/products/acrobat/readstep2.html>

which may look something like XXX-A-00-09-00XXX-00, and can be found on the first page of your agreement.

- 4b. *EIN*—Employer Identification Number, for U.S. grantees only.
5. *Recipient Account Number or Identifying Number*—This number is for your use only and is not required by the USG.
7. *Basis of Accounting*—Most NPI Grantees report on a cash basis; your accountant or financial manager will know whether you are reporting on an accrual basis.
8. *Project/Grant Period*—The start and end dates of your award.
9. *Reporting Period End Date*—The date for each report depends on which quarter you are covering:
 - 1st Quarter: December 31
 - 2nd Quarter: March 31
 - 3rd Quarter: June 30
 - 4th Quarter: September 30.

Next, fill out the middle portion, which contains the main calculations as outlined below. Some figures will be calculated automatically if you are using Adobe Reader. Once you have finished, double-check to make sure all calculations are correct.

Middle Portion of the SF-425

| 10. Transactions | Cumulative |
|---|------------|
| <i>(Use lines a-c for single or multiple grant reporting)</i> | |
| Federal Cash (To report multiple grants, also use FFR Attachment): | |
| a. Cash Receipts | |
| b. Cash Disbursements | |
| c. Cash on Hand (line a minus b) | |
| <i>(Use lines d-o for single grant reporting)</i> | |
| Federal Expenditures and Unobligated Balance: | |
| d. Total Federal funds authorized | |
| e. Federal share of expenditures | |
| f. Federal share of unliquidated obligations | |
| g. Total Federal share (sum of lines e and f) | |
| h. Unobligated balance of Federal funds (line d minus g) | |
| Recipient Share: | |
| i. Total recipient share required | |
| j. Recipient share of expenditures | |
| k. Remaining recipient share to be provided (line i minus j) | |
| Program Income: | |
| l. Total Federal program income earned | |
| m. Program income expended in accordance with the deduction alternative | |
| n. Program income expended in accordance with the addition alternative | |
| o. Unexpended program income (line l minus line m or line n) | |

Section 10: Transactions

Federal Cash

(a) *Cash Receipts*—Enter the total amount of actual cash received from the USG (before deduction of bank fees and other miscellaneous fees) through the end date of the reporting period specified in line 9.

(b) *Cash Disbursements*—Enter the cumulative amount of cash and check payments as of the reporting period end date. This total includes the sum of cash expended for goods and services, cash advances and payments made to subrecipients and contractors as well as the amount of indirect expenses charged to the award.

(c) *Cash on Hand*—Enter the amount of Line 10a minus Line 10b.

Federal Expenditures and Unobligated Balance

(d) *Total Federal funds authorized*—Enter the total award amount. This refers to the “Total Estimated USAID Amount” listed in your Cooperative Agreement. If this amount has been revised through a modification, please use the amount listed in the modification.

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(e) *Federal share of expenditures*—Enter the total amount of USAID-obligated funds expended as of the reporting period end date. For Grantees working on a cash basis, this amount should equal 10b, Cash Disbursements. For Grantees working on an accrual basis, please enter the total USAID-obligated funds disbursed plus funds committed.

(f) *Federal share of unliquidated obligations*—Enter the total amount of unexpended USAID-obligated funds as of the reporting period end date. This amount should be calculated by subtracting the USG share of expenditures, 10e, from the current obligation amount as listed in the most recent modification.

(g) *Total Federal Share*—Enter the amount by adding line e plus line f. This will equal the total federal funds obligated as of the reporting period date.

(h) *Unobligated balance of Federal Funds*—Subtract line g from line d.

Recipient Share

(i) *Total recipient share required*—Enter the total required recipient cost share as listed in the Cooperative Agreement. If this amount has been revised through a modification, please use the amount listed in the modification.

(j) *Recipient share of expenditures*—Enter the amount of cost share expended through the reporting period.

(k) *Remaining recipient share to be provided*—Enter the amount by subtracting line i minus line j.

Program Income

If your agreement allows for program income, please refer to the detailed instructions on how to fill lines in 10l through 10o at http://www.whitehouse.gov/omb/grants/standard_forms/ffr_instructions.pdf.

Bottom Portion of the SF-425

| | | | | | | | |
|---|---------|---------|----------------|-----------|------------|--|------------------|
| 11. Indirect Expense | a. Type | b. Rate | c. Period From | Period To | d. Base | e. Amount Charged | f. Federal Share |
| | | | | | | | |
| | | | | | g. Totals: | | |
| 12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation. | | | | | | | |
| 13. Certification: By signing this report, I certify that it is true, complete, and accurate to the best of my knowledge. I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 218, Section 1001) | | | | | | | |
| a. Typed or Printed Name and Title of Authorized Certifying Official | | | | | | c. Telephone (Area code, number and extension) | |
| | | | | | | d. Email address | |
| b. Signature of Authorized Certifying Official | | | | | | e. Date Report Submitted (Month, Day, Year) | |
| | | | | | | 14. Agency use only: | |
| | | | | | | | |

Section 11: Indirect Expense

Complete this section only if required by the USG and in accordance with your Cooperative Agreement.

b. *Rate*—Enter the indirect cost rate(s) in effect during the reporting period.

d. *Base*—Enter the total amount against which the indirect rate is applied.

e. *Amount Charged*—Enter the amount of indirect costs charged during the time period specified.

Section 12: Remarks

USAID-funded NPI Grantees have been requested to include in the Remarks section the total of the amount of expenditures from the last quarterly SF-425 report plus the amount for this quarter. This amount should equal the amount on line 10b.

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For More information

For this or previous issues of this eNewsletter, visit www.NPI-Connect.Net. The Web site is a resource and information exchange designed to bolster the technical and organizational capacities of grantees to implement HIV programs more effectively.

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Section 13: Certification/Submission

Once you have finished, double-check to make sure all calculations are correct. Type in the name of the authorized certifying official (13a), have this person sign the form (13b), provide his/her contact information (13c/13d) and date the form (13e) Then scan and e-mail the form to your FMO at ei@usaid.gov, copying your Agreement Officer's Technical Representative (AOTR). HRSA grantees report through the web-based payment management system with a copy to the Program Officer. Always make a copy for your file, and then mail the original to your FMO. If you have not heard from your FMO within 10 days, follow up to make sure your submission was received.

Due Dates for Submitting the SF-425

While each Cooperative Agreement varies, most NPI awardees are required to submit Federal Financial Reports 30 days after the end of a quarter, based on the USG's fiscal year (October 1–September 30). The table below lists the due dates for each quarter and what period each report covers. Please check your Cooperative Agreement to make sure this applies to you.

| Period | Due | Covers |
|-------------------------------|------------------------------------|--|
| Quarter 1 | Jan. 30 | Oct. 1–Dec. 31 (of the previous calendar year) |
| Quarter 2 | Apr. 30 | Jan. 1–Mar. 31 |
| Quarter 3 | July 30 | Apr. 1–June 30 |
| Quarter 4 | Oct. 30 | July 1–Sept. 30 |
| Final Financial Status Report | 90 days after the end of the award | Entire life of award |



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